



**St Aloysius
(Deemed to be University)**

Mangaluru

Re-accredited by NAAC “A++” Grade

Course structure and syllabus of

B.COM.

(Apprenticeship/Internship Embedded)

2024-25 BATCH ONWARDS

BCom./BBA/BMS - Apprenticeship/Internship Embedded UG Programmes: Curriculum and Credit Framework for Apprenticeship/Internship Embedded Bachelor of Commerce/Business Administration/Management Studies Programmes inE-Commerce Operation, Logistics, Aviation Services, Air Cargo, etc.

Sem.	Discipline Specific – Core(DSC), Elective (DSE) Courses (Credits) (L+T+P)	Minor/ Multidisciplinary/Open Elective (OE) Courses (Credits) (L+T+P)	Ability Enhancement Courses (AEC)(Credits)(L+T+P) (Languages)	Skills Enhancement Courses (SEC) (Credits) (L+T+P)/ Value Added Courses (Credits) (L+T+P) (common for all UG Programs)/ Summer Internship.		Total Credits
I	DSC-C1(4), C2(2), C3(4), C4(2), C5(3), C6(2).	OE-1 (3)	L1-1(3), L2-1(3) (4 hrs each)	SEC-1: Digital Fluency (2) (1+0+2)	Health, Wellness & Yoga (2) (1+0+2)	30
II	DSC-C7(4), C8(2), C9(4), C10(2), C11(4), C12(2).	OE-2 (3)	L1-2(3), L2-2(3) (4 hrs each)		Environmental Studies (3) (3+0+0)	30
Students exiting the programme after securing 60 credits will be awarded UG Certificate in Disciplines provided they secure 4 credits in work-based vocational courses during the summer term or internship/Apprenticeship in addition to 6 credits from skill-based courses earned during the first year.						
III	DSC-C13(4), C14(2), C15(4), C16(2), C17(4), C18(2).	OE-3 (3)	L1-3(3), L2-3(3) (4 hrs. each)	SEC-2:AI/Cyber Security/Financial Edu. & Inv. Aw. (2) (1+0+2)	Sports/NCC/NSS/R&R(S&G)/Cultural (2) (0+0+4)/ SEC (2)	31
IV	DSC-C19(4), C20(2), C21(4), C22(2), C23(3), C24(3).		L1-4(3), L2-4(3) (4 hrs. each)	SEC-3: Financial Edu. & Inv. Aw. /AI /Cyber Security (2) (1+0+2)	India & Indian Constitution (3) (3+0+0)	29
Students exiting the programme after securing 120 credits will be awarded UG Diploma in Disciplines.						
V	DSC-C25(3), C26(2).	DSE-E1 (3), E2(2).		Apprenticeship I (20)		30
VI	DSC-C27(3), C28(2).	DSE- E3(3), E4(2).		Apprenticeship II (20)		30
Students exiting the programme after 3 years will be awarded B.Com./BBA/BMS in an Apprenticeship based Discipline upon securing 180 credits and satisfying the minimum credit requirements under each category of courses prescribed.						

Internship/ Apprenticeship for graduate Programme (As Per UGC & AICTE)

Course title	Internship Discipline specific
No. of contact hours	96 Days
No. of credits	30
Method of evaluation	Presentations/Report submission/Activity etc.,

- ❖ Internship/ Apprenticeship shall be Discipline Specific of 96 Days (30 credits) with a duration of 4 Months.
- ❖ Internship/ Apprenticeship should be full-time (full-time during the semester)
- ❖ Internship mentor/supervisor shall avail work allotment during the 6th semester for a maximum of 20hours.
- ❖ The student should submit the final internship report (96 Days of Internship) to the mentor for completion of the internship.
- ❖ The detailed guidelines and formats shall be formulated by the universities separately as prescribed by UGC and AICTE guidelines.

Programme Outcomes (POs)
PO - 1: Outcome-Based Learning: Preparing students with both theoretical and practical knowledge to demonstrate professional abilities necessary for employment.
PO - 2: Youth Participation in the Job Market: Helping youth enter the job market with the right knowledge, skills, and attitude for employment opportunities.
PO - 3: Overcome Employment- Employability Gap: Integrating industry-demanded competencies into the curriculum to align education with employment requirements and societal needs.
PO - 4: Industry-Academia Linkage: Creating a framework for industry-academia collaboration to boost student employability through sustainable links between education and industry/service sectors.
PO - 5: Engage in the Practical Side of Learning: Students actively engage in practical learning, including problem-solving, creative thinking, digital and software skills, and teamwork.
PO - 6: Business Law and Ethics in Governance: Studying Business Law to understand legal provisions and explore the significance of governance and ethics in corporations.
PO – 7: Effective Communication: Develop language and communication skills essential for success in both personal and professional life.
PO – 8: Sensitizing Indian Constitution, Environment, and Society: Students will learn about the Indian Constitution, environmental issues, gender equity, and values to integrate into their lives.

Programme Specific Outcomes (PSOs):
PSO -1: They use accounting software to compile master data for business transactions, ensuring accuracy and maintaining records for audit purposes.
PSO - 2: They independently generate financial statements using ERP software and possess the ability to analyze and interpret these statements effectively.
PSO - 3: Gain comprehensive understanding of payroll and salary components, prepare payroll master data using software, and generate statutory reports as required.
PSO - 4: Operate a business with a deep understanding of the Contract Act, Companies Act, and other relevant Business Laws.

Eligibility for Admission:

Candidates who studied and passed Pre-University/Higher Secondary/10+2 Examinations or equivalent from a recognized Board in Commerce subjects are eligible for admission to B Com (Apprenticeship/Internship) Programme

**B Com (Apprenticeship/ Internship Embedded) UG Program
Curriculum Structure**

B.COM. – I SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 735 LA1.1	Language – I English	AECC	3+1+0	40	60	100	3
G 736 LA3.1/ G 740 LA7.1/ G 137 LA2.1/ G 739 LA8.1/ G 750 LA6.1/ G 751 LA5.1/ G 538 LA4.1	Language – II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G330 DC1.1	Financial Accounting- ERP Integration (Theory)*	DSC-C1	3 +1+0	40	60	100	4
G330 DC2.1	Financial Accounting ERP Integration (Practical)**	DSC-C2	0+0+4	10	40	50	2
G330 DC3.1	Purchases & Sales Accounting Process ERP Integration (Theory)*	DSC-C3	3 +1+0	40	60	100	4
G 330 DC4.1	Purchases & Sales Accounting Process ERP Integration (Practical)**	DSC-C4	0+0+4	10	40	50	2
G 330 DC5.1	Business Statistics	DSC- C5	3+1+0	40	60	100	3
G 330 DC6.1	Basics of Excel (Practical)**	DSC- C6	1+0+2	10	40	50	2
G 707 SB1.1	Digital Fluency	SEC-SB	1+0+2	20	30	50	2
G705 VB1.1	Human Rights	SEC-VB	1+0+2	20	30	50	2
G706 VB2.1	Yoga, Health and Wellness	SEC-VB	1+0+2	20	30	50	2
	Total marks and credits					850	29

Teaching and Evaluation:

**Core Papers – Sector specific – Theory – 30% and Practical – 70%

*Core Papers – General Papers – Theory – 100%

B.COM. – II SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 735 LA1.2	Language-I English	AECC	3+1+0	40	60	100	3
G 736 LA3.2/ G 740 LA7.2/ G 137 LA2.2/ G 739 LA8.2/ G 750 LA6.2/ G 751 LA5.2/ G 538 LA4.2	Language–II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G330 DC1.2	Advanced Financial Accounting - ERP Integration (Theory)*	DSC-C7	3 +1+0	40	60	100	4
G330 DC2.2	Advanced Financial Accounting- - ERP Integration (Practical)**	DSC-C8	0+0+4	10	40	50	2
G330 DC3.2	Inventory Valuation -ERP Integration (Theory)*	DSC-C9	3 +1+0	40	60	100	4
G330 DC4.2	Inventory Valuation ERP Integration (Practical)**	DSC-C10	0+0+4	10	40	50	2
G330 DC5.2	Banking, Financial Services and Insurance (Theory)*	DSC-C11	3+1+0	40	60	100	4
G330 DC6.2	Fundamentals of Marketing *	DSC-C12	2+0+0	10	40	50	2
G310 OE1.2/ G310 OE2.2/ G310 OE3.2	Managerial Economics/ Accounting for Everyone/ Financial Literacy	OEC	3+0+0	40	60	100	3
G 702 AE1.2	Environmental Studies and Value Education	AECC	1+0+2	20	30	50	3
G 704 VB2.2	Skill Enhancement Program	SEC-VB	0+0+2			50	1
						850	31

Teaching and Evaluation:

**Core Papers – Sector specific – Theory – 30% and Practical – 70%

*Core Papers – General Papers – Theory – 100%

Skill Enhancement Course is made 1 Credit so that the credit of 2 Semester will be 31

SEMESTER I		
Name of the Program: B. Com (Apprenticeship/Internship Embedded) - Course Code: G330 DC1.1 Name of the Course: Financial Accounting ERP Integration -Theory		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	50 Hours
Pedagogy: Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Course Outcomes: On successful completion of the course, the students will be able to CO-1: Understand the basic concept and process of Accounting in an ERP system. CO -2: Understand the theoretical framework of accounting as well accounting standards. CO-3: Demonstrate the preparation of financial statements of manufacturing and non-Manufacturing entities of sole proprietors. CO-4: Exercise the accounting treatments for consignment transactions & events in the books of the consignor and consignee.		
Module No. 1: Introduction to ERP		(10 Hours)
ERP Software: Meaning, Definition, Different Types of ERP Software: - SAP Business One, Tally ERP 9.0, Zoho Books. A brief outline of Small and Mid-size Businesses. Functional Modules of ERP Applications-Financial Management, HR Management, Supply Chain Management, Manufacturing, Sales and Distribution, CRM.		
Module No. 2: Basics of Financial Accounting		(10 Hours)
Introduction to Financial Accounting- Understanding the role and importance of financial accounting- Overview of accounting principles and concepts- Historical development of accounting standards- Ethical considerations in Financial Reporting		
Module 3: Theoretical Framework of Accounting		(10 Hours)
Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting Information-Accounting Process-Basis of Accounting: Cash and Accrual Basis- Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).		
Module 4: Financial Statements of Sole Proprietors		(10 Hours)
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss accountant-Balance Sheet.		

Module 5: Consignment Accounts	(10 Hours)
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.	
Skill Development Activities	
<ul style="list-style-type: none"> • Hands-on workshops for students to explore ERP software like SAP Business One, Tally ERP 9.0, and Zoho Books, understanding their modules and integration with financial accounting. • Students analyze real-world ERP implementation cases to grasp challenges, benefits, and best practices in integrating financial accounting within ERP systems, fostering problem-solving and critical thinking skills. • Students undertake ERP integration projects, analyzing business needs, customizing ERP software, and showcasing integration through presentations, nurturing teamwork, project management, and ERP integration skills. 	
Reference Books:	
<ul style="list-style-type: none"> • Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-Hill Education • Horngren, Introduction to Financial Accounting, Pearson Education. • Shukla M C and Grewal T S - Advanced Accountancy, S. Chand & sons, New Delhi • Gupta R L and Radha Swamy - Advanced Accountancy, Theory, Method, & Application, S Chand & sons, New Delhi • Jain & Narang- Advanced Accountancy, Kalyani publishers, Ludhiana • Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi • Patil V A & Korlahalli - Principles and Practice of Accountancy, R Chand & Co, New Delhi • Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India. • M.L. Humphrey, Excel for Beginners, Amazon <p>Latest Available Text Books</p>	

SEMESTER I		
Name of the Program: B. Com (Apprenticeship/Internship Embedded) - Course Code: G330 DC2.1 Name of the Course: Financial Accounting ERP Integration -Practical		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	4 Hours	50 Hours
Pedagogy: Lab Classes, Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
CO – 1: Understand the basic concept, principles, and process of Accounting in an ERP system .		
CO – 2: Acquire the basics of Business Excel and able to record the data in an Excel sheet.		
CO – 3: Able to pass accounting entries, prepare ledger and trial balance.		
CO - 4: Record independently receipts and payments and analyze the receipts and payments.		
Module No. 1: Introduction to ERP Systems		(10 Hours)
Overview of ERP Software, SAP Business One, tally prime, An Application for every business. Breaking ground for small and Midsize Businesses, an integrated Solution, Streamlined Business Process. Understanding the usage of ERP Applications and building Documents in the Application. Set up of required configurations to ERP software to process accounting.		
Module No. 2: Basics of Financial Accounting		(10 Hours)
Overview of Financial Accounting, setting up Financial Accounting; Setting up Posting Periods, Defining the Accounts Segments, Creation of Chart of Accounts Making the Determination of G/L Accounts: Performing Daily Procedures – Posting Manual Journal Entries Making Recurring Postings Using Posting Templates, Using Journal Vouchers. Maintain The Records – Reversing the Entries Editing the G/L Accounts, Reviewing the Changes Audit Trail. Period End Procedures, Incoming and Outgoing Payments, Internal Reconciliation.		
Module 3: Creation of Master Data in ERP		(10 Hours)
How Master Data is used in ERP Software, Different Types of Master Data, Master Data and Documents, Master Data and General Ledger Account Determination, Usage of Master Data in Reporting, Creating Business Partner Master Data – Vendor, Customer and Lead. Creating Item Master Data, Units of Measure.		
Module 4: Understanding Spreadsheet tools for financial reporting		(10 Hours)
Introduction to Excel -Understanding Workbooks, navigating in a File Typing text or Numbers into a Worksheet, Typing Simple Formulas in a Worksheet, and Filling a Series. Inserting and Deleting Worksheets, Copying A worksheet, Renaming A Worksheet, Moving or Copying a Sheet to Another		

<p>Workbook, Changing Worksheet Tab Colors, Grouping Worksheets, Freezing Rows, and columns, Selecting Ranges, Rows, and Columns.</p> <p>Understanding Formatting, Applying General Formatting, Changing Fonts, Changing Font Size, Understanding Borders, Applying A Border to A Range, Wrapping and Merging Text. Understanding the Functions- Using the Different Mathematical Functions (Addition, Subtraction, Division, Multiplication), Calculating an Average, Finding a Minimum and a Maximum Value, Common Error Messages.</p>	
<p>Module 5: Financial Reporting and Analysis</p>	<p>(10 Hours)</p>
<p>Generation of Financial Statements in ERP (Balance Sheet, Income Statement, Cash Flow) Customizing Financial Reports in a spreadsheet.</p> <p>Application of spreadsheet formula in preparation of financial reporting using Quick Analysis and Charts.</p>	
<p>Skill Based Activities:</p> <ul style="list-style-type: none"> • The financial reporting project tasks students with utilizing ERP software to produce financial statements, employing spreadsheet formulas for analysis, and presenting findings through customized reports and charts, thereby reinforcing understanding of financial reporting principles and advancing analytical skills. • Students receive Excel proficiency training covering workbook navigation, data entry, calculations, cell formatting, and common functions, fostering essential skills for financial reporting and analysis. 	
<p>Reference Books:</p> <ul style="list-style-type: none"> • Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-Hill Education • Horngren, Introduction to Financial Accounting, Pearson Education. • Shukla M C and Grewal T S - Advanced Accountancy, S. Chand & sons, New Delhi • Gupta R L and Radha Swamy - Advanced Accountancy, Theory, Method, & Application, S Chand & sons, New Delhi • Jain & Narang- Advanced Accountancy, Kalyani publishers, Ludhiana • Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi • Patil V A & Korlahalli - Principles and Practice of Accountancy, R Chand & Co, New Delhi • Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India. • M.L. Humphrey, Excel for Beginners, Amazon <p>Latest Available Text Books</p>	

SEMESTER I		
Name of the Program: B. Com (Apprenticeship/Internship Embedded) - Course Code: G330 DC3.1		
Name of the Course: Purchases & Sales Accounting Process ERP Integration - Theory		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	50 Hours
Pedagogy: Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
CO – 1: Acquire the knowledge of purchase process.		
CO – 2: Understand ERP software and record the purchase and payments in ERP software.		
CO – 3: Able to record purchase journals and record payments.		
CO - 4: Able to perform banking process, letter of intimation, manual outgoing payment, and Automatic Payment Process (APP).		
Module No. 1: Introduction to Purchases and Sales Accounting		(10 Hours)
Overview of the purchases and sales accounting Process, the Importance of accurate record-keeping in purchases and sales transactions, Understanding the impact of purchases and sales on the financial statements, and Ethical considerations in purchasing and sales activities.		
Module No. 2: Purchases Accounting		(10 Hours)
Recording purchase transactions, Documentation and verification of purchase invoices, Accounting for trade discounts, cash discounts and allowances. Treatment of purchase returns and allowances.		
Module 3: Sales Accounting		(10 Hours)
Recording sales transactions, Documentation and verification of sales invoices, Accounting for sales discounts, cash discounts, and allowances, and Treatment of sales returns and allowances.		
Module 4: Inventory Management and Valuation		(10 Hours)
Inventory control systems and methods, Valuation of inventory using different methods (e.g., FIFO, LIFO, weighted average), Impact of inventory valuation methods on financial statements, Inventory costing, and cost of goods sold calculation.		
Module 5: Accounts Payable and Accounts Receivable Management		(10 Hours)
Management of accounts payable, Monitoring and reconciling supplier accounts, Management of accounts receivable, Monitoring and reconciling customer accounts, Aging analysis of accounts payable and accounts receivable.		
Skill Based Activities:		

- Conduct simulated purchase and sales transactions, allowing students to practice recording entries accurately in accounting software or spreadsheets, reinforcing transactional proficiency and understanding of their impact on financial statements.
- Organize inventory valuation exercises using different methods such as FIFO, LIFO, and weighted average, enabling students to analyze the impact on financial statements and develop competency in inventory costing and cost of goods sold calculation.
- Facilitate accounts payable and receivable management simulations, where students monitor and reconcile supplier and customer accounts, conduct aging analysis, and identify strategies for effective management, fostering practical skills in financial control and analysis.

Reference Books:

- Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-Hill Education
- Horngren, Introduction to Financial Accounting, Pearson Education.
- Shukla M C and Grewal T S - Advanced Accountancy, S. Chand & sons, New Delhi
- Gupta R L and Radha Swamy - Advanced Accountancy, Theory, Method, & Application, S Chand & sons, New Delhi
- Jain & Narang- Advanced Accountancy, Kalyani publishers, Ludhiana
- Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi
- Patil V A & Korlahalli - Principles and Practice of Accountancy, R Chand & Co, New Delhi
- Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India.
- M.L. Humphrey, Excel for Beginners, Amazon

Latest Available Text Books

SEMESTER I		
Name of the Program: B. Com (Apprenticeship/Internship Embedded) - Course Code: G 330 DC4.1		
Name of the Course: Purchases & Sales Accounting Process ERP Integration - Practical		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	4 Hours	50 Hours
Pedagogy: Lab Based Classes, Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
CO – 1: Acquire the knowledge of purchase process.		
CO – 2: Understand ERP software and record the purchase and payments in ERP software.		
CO – 3: Able to record purchase journals and record payments.		
CO - 4: Able to perform banking process, letter of intimation, manual outgoing payment, and Automatic Payment Process (APP)		
Module No. 1: Purchasing Documents and Accounts Payable		(10 Hours)
Overview of Purchasing: A/P Process, Getting Started with Common Structure, Purchase request, Order, Goods Receipt PO, A/P Invoice Journal Entry, Stock recording, Locating the Base Documents.		
Module No. 2: Sales Documents and Accounts Receivables		(10 Hours)
Overview of Sales -A/R Process, Common Data Structure, Key data in Sales, Calculation of Gross Profit, Weight, and Volume, Adding an Activity to the sales Document: Sales Accounting Process-Sales Quotation, Sales Order, Delivery, A/R Invoice.		
Module 3: Purchase and Sales Banking Process		(10 Hours)
Incoming payments, Journal Entry, Journal reporting, changes in COA, handling open invoices, clearing functions, A/R invoice follow-ups and clearing documents, Customer Aging report. Vendor Aging report, Outgoing payments, Journal Entries, and banking process related to A/P and A/R.		
Module 4: Sales Opportunities		(10 Hours)
Sales Opportunities Process Overview, Setting Up Sales Related Information, managing sales opportunities in the ERP Application, Entering the sales Opportunities, and Managing the Sales Activities.		
Module 5: Document Creation, Authorizations and Approvals		(10 Hours)
Overview of the Document Creation Features, Authorizations, Approval Procedures and Document Drafts, User Authorizations, Password Administration, Data Ownership, Approval Procedures, and Creating Document Drafts Manually. Acceleration Document Creation Through Wizards-Draw a Document Wizard, Document Generation Wizard, Procurement Confirmation Wizard.		

Skill Based Activity:

- Simulated purchasing and sales transactions exercises in ERP software, reinforcing proficiency in documenting A/P and A/R processes, and understanding their financial impact.
- Accounts reconciliation simulations for handling incoming and outgoing payments, practicing journal reporting, and generating aging reports for effective management of payables and receivables.
- Hands-on sales opportunities management tasks, including setting up sales-related information, entering opportunities in the ERP application, and managing sales activities to enhance sales process understanding and proficiency.

Reference Books:

- Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-Hill Education
- Horngren, Introduction to Financial Accounting, Pearson Education.
- Shukla M C and Grewal T S - Advanced Accountancy, S. Chand & sons, New Delhi
- Gupta R L and Radha Swamy - Advanced Accountancy, Theory, Method, & Application, S Chand & sons, New Delhi
- Jain & Narang- Advanced Accountancy, Kalyani publishers, Ludhiana
- Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi
- Patil V A & Korlahalli - Principles and Practice of Accountancy, R Chand & Co, New Delhi
- Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India.
- M.L. Humphrey, Excel for Beginners, Amazon

Latest Available Text Books

SEMESTER I		
Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: G310DC2.3		
Name of the Course: Business Statistics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4Hrs	50Hrs
Course objectives: To offer knowledge to the students about how to use the available statistical information to make evidence based decisions.		
Course Outcomes: On successful completion of the course, the Students will be able to CO1: Identify a statistical method for solving practical problems. CO2: Discuss critically the uses and limitation of statistical techniques. CO3: Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis. CO4: Evaluate critically the underlying assumptions of analysis tools.		
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc		
Syllabus:		Hours
Module No. 1: Introduction to statistics		10
Meaning, definition and characteristics of statistics, functions of statistics, importance of statistics in business, limits of statistics. Statistical investigation, census and sample investigation, collection of primary and secondary data, editing of the statistical data, classification and tabulation. Frequency distribution and statistical series.		
Module No. 2 : Measurement of central tendency		10
Central tendency, mean, median, mode, partition values, geometric mean and harmonic mean, weighted mean and combined mean.		
Module No. 3: Measure of dispersion		10
Dispersion, absolute and relative measure of dispersion, range, quartile deviation, mean deviation from mean and median and their coefficients, standard deviations, coefficients of variation and variance. Skewness and it's coefficients.		
Module No. 4: Correlation and Regression Analysis		10
Correlation, types of correlation, uses of correlation, methods of correlation – Karl Pearson's coefficient of correlation, spearman's rank correlation, probable error. Regression analysis, uses of regression analysis, comparison between regression and correlation, regression coefficients, construction of simple regression equations, X on Y and Y on X.		
Module 5: Time series analysis and Index Numbers		10
Significance and components of time series, computation of trend values by moving average method and least square method.		

Meaning types and uses, fisher's index, Laspeyre's index and passche's index number. Consumer price index , construction of consumer price index number – Aggregative expenditure method and family budget method.

Skill Based Activities

- Students are given different project topics where they have to collect primary and secondary data using various methods of collecting data.
- Students need to find the trend value of the sales of a company in different years using time series analysis.
- Students have to analyse the performance of a batsman in 10 matches using coefficient of variation.

SEMESTER I**Name of the Program:** B. com (Apprenticeship/Internship Embedded)**Course Code:** G 330 DC6.1**Name of the Course:** Basics of Excel

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	3 Hours	40 Hours

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Understand the basic concept of a Spreadsheet.

CO2: To prepare a candidate for better data visualization skills using Spreadsheet tools.

CO3: To apply logical functions to data to produce better decisions using Spreadsheets.

CO4: Adapt the integration of spreadsheet applications and generate various reports.

Pedagogy: Classroom lecture, Practical Laboratory using Excel, Logical tools, Spreadsheet, Group discussion, Case studies, Financial Statement Analysis.**Syllabus:****Hours****Module No. 1: Introduction to Excel****10**

Introduction to Excel -Understanding Workbooks, navigating in a File Typing text or Numbers into a Worksheet, Typing Simple Formulas in a Worksheet, and Filling a Series. Inserting and Deleting Worksheets, Copying A worksheet, Renaming A Worksheet, Moving or Copying a Sheet to Another Workbook, Changing Worksheet Tab Colors, Grouping Worksheets, Freezing Rows and columns, Selecting Ranges, Rows, and Columns.

Module No.2: Formatting and Functions**10**

Understanding Formatting, Applying General Formatting, Changing Fonts, Changing Font Size, Understanding Borders, Applying A Border to A Range, Wrapping and Merging Text. Understanding the Functions- Using the Different Mathematical Functions (Addition, Subtraction, Division, Multiplication), Calculating an Average, Finding a Minimum and a Maximum Value, Common Error Messages.

Module No. 3: Quick Analysis and Charts**10**

Understanding Quick Analysis, Quick Formatting, Quick Charting, Quick Totals, Quick Sparklines, Quick Tables. The Chart Process, Choosing the right Chart, Using the Right Chart, Using a Recommended Chart, Creating a new Chart from Scratch, Working With an Embedded Chart, Resizing a Chart, Repositioning A chart, Creating a Chart sheet, Chart Type, Chart Layout, Chart Style, Chart Sheet, Deleting a Chart.

Skill Based Activities

- Prepare Excel-based data files using logical and financial functions.
- Development and analysis of the financial report of a firm.

- Design unique spreadsheets for a firm.

Books for reference

- Excel 2019 Bible, Michael Alexander, 1st Edition, Wiley Publisher.
- Excel 2019 All-in-One for Dummies
- Slaying Excel Dragons: A Beginners Guide to Conquering Excel's Frustrations and Making Excel Fun
- Ctrl+Shift+Enter Mastering Excel Array Formulas
- Excel for Beginners (Excel Essentials Book 1)
- Microsoft Excel 2019 Pivot Table Data Crunching (Business Skills)
- Microsoft Excel 2019 Data Analysis and Business Modelling (6th Edition) (Business Skills)
- Learn Excel 2016 Essential Skills with The Smart Method
- Excel Basics In 30 Minutes
- Professional Excel Development

Note: The latest edition of textbooks may be used

SEMESTER II		
Name of the Program: B. Com (Apprenticeship/Internship Embedded) - Course Code: G330 DC1.2 Name of the Course: Advanced Financial Accounting ERP Integration -Theory		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	50 Hours
Pedagogy: Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Course Outcomes: On successful completion of the course, the students will be able to CO-1: Learn various methods of accounting for hire purchase transactions. CO-2: Deal with the inter-departmental transfers and their accounting treatment. CO-3: Demonstrate various accounting treatments for dependent & independent branches.		
Module No. 1: Consolidated Financial Statements		(10 Hours)
Overview of the consolidation process, Scope of consolidation, Reasons for consolidation, Purchase method vs. pooling of interests method, Identifying and valuing acquired assets and liabilities, Goodwill calculation and impairment testing, Intercompany transactions: sales, purchases, dividends, Elimination entries for intercompany transactions, Unrealized profits and inventory adjustments, On-controlling Interests and Consolidated Statement of Financial Position, Treatment of non-controlling interests (NCI).		
Module No. 2: Advanced Financial Reporting and Analysis		(10 Hours)
Accounting for foreign currency transactions, Translation of foreign subsidiaries' financial statements, Remeasurement vs. translation method, Types of derivatives and their accounting treatment, Fair value hedge vs. cash flow hedge, Hedge effectiveness testing and documentation, Requirements for segment reporting under IFRS and GAAP.		
Module 3: Hire Purchase Accounting		(10 Hours)
Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.		
Module 4: Departmental Accounts		(10 Hours)
Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment		
Module 5: Accounting for Branches		(10 Hours)
Introduction-difference between branch accounts and departmental accounts-types of branches-		

Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).

Skill Based Activity

- Hands-on practice in preparing consolidated financial statements, including identifying acquired assets, calculating goodwill, and eliminating intercompany transactions, to enhance consolidation proficiency and financial statement analysis skills
- Engage in practical exercises to analyze and interpret foreign currency transactions and translate financial statements of foreign subsidiaries, developing expertise in advanced financial reporting and analysis.
- Utilize theoretical knowledge to analyze different types of branches, including dependent and independent branches, and their accounting treatment, enhancing understanding of accounting for branches and foreign currency translation techniques.

Reference Books:

- Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-Hill Education
- Horngren, Introduction to Financial Accounting, Pearson Education.
- Shukla M C and Grewal T S - Advanced Accountancy, S. Chand & sons, New Delhi
- Gupta R L and Radha Swamy - Advanced Accountancy, Theory, Method, & Application, S Chand & sons, New Delhi
- Jain & Narang- Advanced Accountancy, Kalyani publishers, Ludhiana
- Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi
- Patil V A & Korlahalli - Principles and Practice of Accountancy, R Chand & Co, New Delhi
- Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India.
- M.L. Humphrey, Excel for Beginners, Amazon

Latest Available Text Books

SEMESTER II		
Name of the Program: B. Com (Apprenticeship/Internship Embedded) - Course Code: G330 DC2.2 Name of the Course: Advanced Financial Accounting ERP Integration -Practical		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	4 Hours	50 Hours
Pedagogy: Lab Classes, Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Course Outcomes: On successful completion of the course, the students will be able to CO-1: Understanding banking process, and Bank Reconciliation. CO-2: Understand the process of reconciliation and preparation of reconciliation statements. CO-3: Understand the concept of depreciation and the purpose of charging depreciation. CO-4: Able to prepare depreciation worksheets and maintain records for income tax purposes.		
Module No. 1: Recording bank transactions using ERP		(10 Hours)
Define banks, House Bank, G/L Account Configurations, COA, Incoming payments, payment method journal Entry, outgoing payment, payment terms, payment run, integration to business partner master data, payment wizard, APP, and reports. Handling Tally prime-related activities.		
Module No. 2: Consignment Accounting		(10 Hours)
Consignment Business partner – configurations in the ERP System, warehouse management treatments in the books of the Consigner and consignee, workflow process in the ERP system, Insurance on consignment and accounting treatment, Terminologies under Consignment Accounting, Accounting Treatment of normal Loss and Abnormal Loss- ERP system management and G/l accounting, Integration of consignment work assignment process to Logistics department and approval procedures and pricing.		
Module 3: Asset Accounting in ERP Environment		(10 Hours)
Account Determination – Depreciation Types – Depreciation areas – Asset Classes Attribute Groups Depreciation - meaning; causes of depreciation; depreciation policy of the company, determining depreciation rates relating to the type of assets. Asset master Data Capitalization, capitalization Credit Memo- Retirement – Asset transfer- Account Determinations of Fixed Asset		
Module 4: Configuration of Asset Accounting in detail		(10 Hours)
Manual Depreciation (Planned, Unplanned, Special Depreciation & Appreciation) Depreciation Area- AP Invoice Preparation, J E for AP Invoice of Fixed Asset, Automatic Capitalization Entry concerning AP Invoice. Fixed Asset master after adding Capitalization – Overview. Depreciation Run for Month end, JE of Depreciation run, Asset Master Data after adding Depreciation		

Module 5: Advanced Spreadsheet tools	(10 Hours)
<p>Sorting, Quick Filtering, Filtering by Multiple Criteria, Saving the Filtered Data, Grouping and subtotal, Performing Calculations on Filtered Data, Defined, Basics of Pivot Table Data, Inserting a Pivot Table, Pivot Table Geography, Building a Pivot Table Report Adding row labels, Adding Column data, Changing formulas in Columns, Changing number and header formats, Adding Multiple Row Labels, Collapsing and Expanding, Drill Down to data, Sorting and Refreshing, Grouping by dates, Grouping by Ranges, Show Items with no details, Show values in Empty Cells, Grouping Across Columns, User Defined Groups, Adding/ removing Subtotals, Using Formulas on Pivot Data, Displaying Multiple row labels in Columns, Tabular Form, Report Filters, Report Slicers, Expanding Filters Results to Individual Tabs</p> <p>Understand advanced data analysis techniques using Functions Like VLOOKUP, COUNTIFS, COUNT, IF, and COUNTIF, (theory and Problems)</p>	
<p>Skill Based Activity:</p> <ul style="list-style-type: none"> • Engage in hands-on exercises to record bank transactions using ERP systems, including configuring G/L accounts, processing incoming and outgoing payments, and generating related reports, to develop proficiency in bank transaction recording and Tally Prime operations. • Conduct practical simulations on consignment accounting within ERP environments, configuring consignment business partners, managing warehouse treatments, and integrating workflow processes, enhancing practical skills in consignment accounting and ERP system management. 	
<p>Reference Books:</p> <ul style="list-style-type: none"> • Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-Hill Education • Horngren, Introduction to Financial Accounting, Pearson Education. • Shukla M C and Grewal T S - Advanced Accountancy, S. Chand & sons, New Delhi • Gupta R L and Radha Swamy - Advanced Accountancy, Theory, Method, & Application, S Chand & sons, New Delhi • Jain & Narang- Advanced Accountancy, Kalyani publishers, Ludhiana • Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi • Patil V A & Korlahalli - Principles and Practice of Accountancy, R Chand & Co, New Delhi 	

- Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India.
- M.L. Humphrey, Excel for Beginners, Amazon

Latest Available Text Books

SEMESTER II		
Name of the Program: B. Com (Apprenticeship/Internship Embedded) - Course Code: G330 DC3.2 Name of the Course: Inventory Valuation ERP Integration -Theory		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	50 Hours
Pedagogy: Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Course Outcomes: On successful completion of the course, the students will be able to CO-1: Understand the basic concept of Costing Accounting. CO-2: Acquire the basics of Cost Elements and cost Centre. CO-3: Able to Calculate the Fixation of Stock Levels. CO-4: Able to Understand the Labour Turnover.		
Module No. 1: Basic Concepts		(10 Hours)
Introduction – Financial Accounting-Limitations-meaning and Definition -Objectives of Cost Accounting, Advantages and Disadvantages of Cost Accounting, Scope of Cost Accounting, Methods and Techniques of Cost Accounting.		
Module No. 2: Elements of Cost		(10 Hours)
Cost Concept- Cost Unit-Cost Centre-Classification of Costs- Nature -Traceability-Functions-Variability-Controllability- Managerial Purposes – Cost Sheet and Simple Problems.		
Module 3: Unit Costing		(10 Hours)
Unit Costing, Cost collection, Cost presentation, Tenders or Quotations: Points that may be noted while quotations- Tenders and Quotations- Simple Problems.		
Module 4: Material Control		(10 Hours)
Materials Control- Purchase of Materials- pricing of receipts- Storage of Materials- Inventory Control- Fixation of Stock Levels- EOQ- ABC Analysis. Problems with FIFO (Simple Average and Weighted Average)		
Module 5: Labour		(10 Hours)
Classification of Labour-Difference Between Direct and Indirect Labour, Labour Cost – Labour Cost Control. Labour Turnover – Measurement of Labour Turnover, Labour Turnover Rate (Simple Problems).		
Skill Development Activity:		
1. Participate in interactive discussions to grasp foundational concepts and objectives of cost accounting. 2. Practice cost classification and sheet preparation, solving problems to reinforce understanding of cost concepts.		

3. Implement unit costing methodologies and solve tender-related problems for practical skill development.
4. Conduct hands-on exercises in material control, inventory techniques, and FIFO-related problems.
5. Explore labor cost management and turnover analysis through practical exercises and problem-solving.

Reference Books:

- Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-Hill Education
- Horngren, Introduction to Financial Accounting, Pearson Education.
- Shukla M C and Grewal T S - Advanced Accountancy, S. Chand & sons, New Delhi
- Gupta R L and Radha Swamy - Advanced Accountancy, Theory, Method, & Application, S Chand & sons, New Delhi
- Jain & Narang- Advanced Accountancy, Kalyani publishers, Ludhiana
- Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi
- Patil V A & Korlahalli - Principles and Practice of Accountancy, R Chand & Co, New Delhi
- Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India.
- M.L. Humphrey, Excel for Beginners, Amazon
- K.S. Adiga, Shubha Prakashana.

Latest Available Text Books

SEMESTER II		
Name of the Program: B. Com (Apprenticeship/Internship Embedded) - Course Code: G330 DC4.2 Name of the Course: Inventory Valuation ERP Integration -Practical		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	4 Hours	50 Hours
Pedagogy: Lab Classes, Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Course Outcomes: On successful completion of the course, the students will be able to CO-1: Understand the role of ERP Software in Inventory Management. CO-2: Know record keeping of inventory, Preparation of chart of accounts, and inventory Master Data Sheet. CO-3: Able to record inventory and prepare a master data sheet of inventory. CO-4: They can maintain inventory records and documents for audit purposes.		
Module No. 1: Inventory Management Perspective		(10 Hours)
Role of ERP in Inventory Management: Features of ERP inventory management system; Benefits of ERP inventory management system; Limitations of ERP inventory management system, Importance of ERP in Inventory Management, ERP Inventory Management Module, Sub -Modules of the ERP Inventory Management Module.		
Module No. 2: Inventory and Sales Management Process Flow		(10 Hours)
Product bar coding, Items grouping, creation of item with its components; location, warehouse management, inventory holding and transfer, Unit of Measurement (UOM), price list – retail, wholesale, online – factor definitions. Dunning, Dunning Terms, payment Terms.		
Module No 3: Inventory and Warehouse management		(10 Hours)
Bin Location, Sundry debtor and chart of accounts management (G/L Accounts); inventory and warehouse related chart of accounts; raw material consumption and stock valuation details; inventory aging reports; inventory book keeping – on goods issue against sales order. Inventory Transfer. Inventory – Bin Location and Coding. Inventory documentation for Audit purpose. Methods of Inventory management. Inventory management case study with tally prime.		
Module No 4: Inventory Module		(10 Hours)
Valuation Methods- Moving Average, FIFO, Standard Costing, Serial/Batch Validation, Method Cost. Bill of Materials, Types of Resources used in a bill, Production order with ERP Application.		
Module No 5: Inventory Reports		(10 Hours)
Price list report, Inactive Items, Inventory Posting List, inventory Status report, Inventory Audit report. Maintaining the documents as per the accounting period; maintain supplier details; preparation of statements.		

Skill Development Activity:

1. Understand the role of ERP systems in inventory management, including features, benefits, and limitations.
2. Learn the process flow of inventory and sales management, covering product barcoding, item grouping, and price list creation.
3. Explore inventory and warehouse management concepts such as bin location, chart of accounts, and inventory aging reports.
4. Delve into inventory valuation methods like moving average, FIFO, and standard costing, along with bill of materials and production order management.
5. Gain proficiency in generating various inventory reports, including price lists, inventory status, and audit reports, while maintaining supplier details and preparing statements.

Reference Books:

- Sap Fico Covers Sap Ecc 6.0, Book by Bhushan Jairamdas Mamtani
- SAP FICO Beginner's Hand Book: Your SAP User Manual, SAP Book by Murugesan Ramaswamy
- Controlling with SAP ERP: Business User Guide Book by Janet Salmon
- First Steps in SAP Financial Accounting (FI), Book by Ann Cacciottolli
- SAP S/4HANA Finance: The Reference Guide to new Implementation Book by Janet Salmon and Michel Haesendonckx

Latest Available Text Books

SEMESTER II		
Name of the Program: B. Com (Apprenticeship/Internship Embedded) - Course Code: G330 DC5.2 Name of the Course: Banking, Financial Services and Insurance		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	50 Hours
Pedagogy: Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
CO-1: Students will have a clear understanding of the concepts and operations of banks, financial services, and insurance companies.		
CO-2: Get knowledge of the Regulatory framework of Banks and Insurance companies.		
CO-3: Understand the various banking and insurance products and financial services offered and their implications.		
CO-4: They can maintain inventory records and documents for audit purposes.		
Module No. 1: Introduction to Bank		(10 Hours)
Meaning and definition of Bank, Banking and Banker; Basic functions of Banks, Banking System in India, Relationship between Banker and Customer, Special Types of Customers, Retail & Wholesale Banking, deposit Accounts – Savings Accounts, Current Accounts, Fixed Deposit Accounts, Opening and operation of Accounts, Nomination, Pass Book.		
Module No. 2: Bank Operations		(10 Hours)
Liquid Assets– Cash in Hand, Cash with RBI & Cash with other Banks; Investment in securities; Lending - Principles of lending, Advances – Secured and Unsecured, Retail lending – Home loan, car loan, loan against securities, Credit cards, personal loan, educational loan; Loans, Term Loans, Cash Credit, Overdraft, Discounting of Bills of Exchange; Modes of creating charge on Securities – meaning and features. Types of Securities; Definition & Characteristics of Cheques, Bills of Exchange & Promissory Notes, Crossings, Endorsements.		
Module No 3: KYC Norms and Banking Services		(10 Hours)
Meaning of KYC and documents required for KYC; Understand the Role of KRA's, Identify how to do KYC for minors and NRI's, Know who can invest without KYC , Banking Services - Service channels – branch, ATM, internet, mobile banking; Payment and collection services – cheques, ECS, electronic funds transfers, cash management, cheque clearing. Ancillary services – locker and safe custody, payment of taxes and bills; financial services – Sale of insurance and mutual funds, gold coins, Government bonds. Depository services – Demat and web trade; Wealth management; Foreign exchange; Priority sector lending – Agri credit, MSME, NPA management (meaning and features).		
Module No 4: Financial Services		(10 Hours)

<p>Concept, Nature and Scope of Financial Services; Regulatory Frame Work of Financial Services; Growth of Financial Services in India – Merchant Banking – Meaning and types; Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.</p>	
<p>Module No 5: Insurance</p>	<p>(10 Hours)</p>
<p>Concept of Insurance, Need for Insurance., Insurance Regulatory and Development Authority 1999 – important provisions only; Organizational set– up of Insurance Companies in India – L.I.C. and Private insurance Companies; Insurance Advisors – their role; Objectives of Life Insurance – Protection and Investment, Life Insurance Policies – brief characteristics; Principles of Life Insurance; Unit Linked Insurance Policies - features, Lapse of the Policy due to Non– Payment of Premium, Revival of the Lapsed Policies, Surrender of the Policy – Payment of surrender value, Assignment of the Policies, Settlement of claims – Procedure to be followed.</p>	
<p>Skill Development Activity:</p> <ol style="list-style-type: none"> 1. Gain comprehensive knowledge of banking operations, including deposit accounts, lending principles, and types of loans and securities. 2. Understand KYC norms and various banking services, such as service channels, payment and collection services, ancillary services, and depository services. 3. Explore the concept, nature, and regulatory framework of financial services, including merchant banking responsibilities and regulations in India. 4. Develop an understanding of insurance concepts, including the need for insurance, regulatory provisions, organizational setup of insurance companies, and principles of life insurance. 5. Acquire practical skills in maintaining inventory records for audit purposes, along with knowledge of the regulatory framework of banks and insurance companies. 	
<p>Reference Books:</p> <ul style="list-style-type: none"> • IIBF, “Principles and Practices of Banking”, 2nd Edition, McMillian Publishers. • Paul and Suresh, “Management of Banking and Financial Services”, Pearson Education. • Sunderam and Varshney, “Banking Theory Law and Practices”, Sultan Chand and Sons. • Varshney, P.N, “Banking Law and Practice”, Sultan Chand and Sons • Desai, Vasant, “Banks and institutional management”, Himalaya Publications. • Gurusamy, S., “Banking Theory: Law and Practice”, Tata McGraw Hill • Gupta, P.K., “Principles and Practice of Non life Insurance”, Himalaya Publications • Periasamy, P., “Principles and Practice of Insurance”, Himalaya Publication. • Gupta, P.K., “Insurance and Risk Management”, Himalaya Publication. • Gopal Krishnan, G., “Insurance Principles and Practice”, Sterling Publishers, New Delhi <p>Latest Available Text Books</p>	

SEMESTER II Name of the Program: Bachelor of Commerce (B.Com.) Course Code: G310DC3.1 Name of the Course: Fundamentals of Marketing										
Course Credits	No. of Hours per Week	Total No. of Teaching Hours								
2 Credits	3 Hrs	30Hrs								
Course objective: This course aims to provide fundamental understanding of marketing concepts, principles, tools, and procedures as well as knowledge of numerous marketing advancements.										
Course Outcomes: On successful completion of the course, the students will be able to CO 1: Understand the basic concepts of marketing and assess the marketing environment. CO 2: Analyze the consumer behaviour in the present scenario and marketing segmentation. CO 3: Discover the new product development & identify the factors affecting the price of a product in the present context. CO 4: Judge the impact of promotional techniques on the customers & importance of channels of distribution. CO 5: Outline the recent developments in the field of marketing.										
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,										
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Syllabus:</th> <th style="text-align: right;">Hours</th> </tr> </thead> <tbody> <tr> <td> Module No. 1: Introduction to Marketing Meaning and definition of Market, Marketing and Marketing Management, Importance and concepts in Marketing, Selling v/s Marketing. Marketing Environment: Concept-importance-Micro and Macro Environment. </td> <td style="text-align: right; vertical-align: top;">10</td> </tr> <tr> <td> Module No. 2: Consumer Behaviour & Market segmentation Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour. Market segmentation: Concept, importance and bases; Strategies of market segmentation. Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion. </td> <td style="text-align: right; vertical-align: top;">10</td> </tr> <tr> <td> Module No. 3: Product and Pricing Product: Concept and features of Product, Concept of product mix; Structure of product mix, Branding-packaging and labelling; Stages in Product life-cycle; New Product Development Process. </td> <td style="text-align: right; vertical-align: top;">10</td> </tr> </tbody> </table>			Syllabus:	Hours	Module No. 1: Introduction to Marketing Meaning and definition of Market, Marketing and Marketing Management, Importance and concepts in Marketing, Selling v/s Marketing. Marketing Environment: Concept-importance-Micro and Macro Environment.	10	Module No. 2: Consumer Behaviour & Market segmentation Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour. Market segmentation: Concept, importance and bases; Strategies of market segmentation. Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.	10	Module No. 3: Product and Pricing Product: Concept and features of Product, Concept of product mix; Structure of product mix, Branding-packaging and labelling; Stages in Product life-cycle; New Product Development Process.	10
Syllabus:	Hours									
Module No. 1: Introduction to Marketing Meaning and definition of Market, Marketing and Marketing Management, Importance and concepts in Marketing, Selling v/s Marketing. Marketing Environment: Concept-importance-Micro and Macro Environment.	10									
Module No. 2: Consumer Behaviour & Market segmentation Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour. Market segmentation: Concept, importance and bases; Strategies of market segmentation. Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.	10									
Module No. 3: Product and Pricing Product: Concept and features of Product, Concept of product mix; Structure of product mix, Branding-packaging and labelling; Stages in Product life-cycle; New Product Development Process.	10									

Pricing: Meaning and Significance of Pricing. Factors affecting price of a product. Pricing policies and strategies.

Skill Development Activities:

0. Analyze the marketing environment of your locality and identify need, wants & purchasing power of customers.
1. Collect consumer behaviour towards home appliances in your locality.
2. Visit any organization and collect the information towards pricing of the products.
3. Visit any wholesalers/Retailers; collect the role of them in marketing.
4. Identify the recent developments in the field of marketing.

Any other activities, which are relevant to the course.

Reference:

1. Philip Kotler, Principles of Marketing, Pearson Education.
2. Saxena Rajan, Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & Meenakshi N, Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition.
4. Panda Tapan, Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of text books may be used.

SEMESTER II

Name of the Program: B.Com (Apprenticeship/Internship Embedded)

Course Code: G310OE1.1 (Open Elective Course)

Name of the Course: Managerial Economics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classroom lectures, Case studies, Group discussions, Seminar & fieldwork, etc.,

Course Outcomes: On successful completion of the course, the Students will be able to :

CO1: Describe the importance of managerial economics in the decision-making process.

CO2: Learners would be able to apply the concepts and principles in their day-to-day life.

CO3: Analyze how economic agents make decisions and choices using theoretical knowledge & practical approaches.

Syllabus:

Hours

Module No. 1: INTRODUCTION TO MANAGERIAL ECONOMICS

8

Economics - Meaning and definitions, Nature of Economics; Meaning and Definitions of Managerial Economics, Nature, Objectives, Scope, Uses of Managerial Economics; Role and Responsibilities of Managerial Economists; Relationship of Managerial Economics with Statistics, Accounting, and Operations Research.

Module No. 2:: THEORIES OF CONSUMER BEHAVIOUR

8

Utility – Meaning, Creation of utility, Cardinal and Ordinal utility, Marginal and total utility; Law of Diminishing Marginal Utility, Exceptions to the law; Law of Equi-marginal utility; Consumer surplus, Concept; Indifference curve analysis, meaning and properties; Budget Line, shifts in the budget line.

Module No. 3: THEORY OF DEMAND AND DEMAND

8

FORECASTING

Demand – Demand determinants, Law of demand, forces behind demand curve, exceptions to the law of demand, changes in demand and quantity demanded; Elasticity of demand - price, income, and cross elasticity of demand; Demand forecasting - meaning, methods of demand forecasting, steps involved in demand forecasting, criteria of good demand forecasting.

Module No. 4: PRODUCTION, COST AND REVENUE ANALYSIS**8**

Production function, Law of variable proportion, Isoquant curve - Meaning, properties; Economies of scale, Supply analysis - Meaning, determinants of supply, the law of supply; Break Even Analysis - Meaning, Assumptions, Determination of BEA - Mathematical Calculations, Limitations.

Module No. 5: MARKET STRUCTURE**8**

Perfect competition – Features, Measuring producer's surplus under perfect competition; Duopoly; Monopoly - Features, types; price discrimination - Essential conditions, Price Discounts, and differentials; Monopolistic competition - features; Oligopoly - features, Kinked demand model, Cartels.

Skill Development Activities:

1. Prepare personal and family budgets for one/six/ twelve months on imaginary figures.
2. Explore the supply and demand theory of a product of your choice, applying concepts learned in the course.
3. Engage in relevant activities such as analyzing market structures, conducting break-even analyses, or examining pricing strategies.

References:

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultan Chand Sons, New Delhi.
2. Ahuja H.L. – Business Economics, Sultan Chand & Sons, New Delhi.
3. Mehta P.L., Managerial Economics, Sultan Chand & Sons, New Delhi.
4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
6. Peterso H. Craig and W. Cris Lewis – Managerial Economics, Pearson Education, Singapore.
7. Salvatore Dominic – Managerial Economics, McGraw Hill, New York.
8. Kuldeep Gupta Raj Kumar, Business Economics, 2013, UDH Publishers & Distributors (P) Ltd.; 4th Edition.
9. K.K. Dewett Modern Economic Theory, 2013, S. S Chand & Sons, New Delhi.
10. D.M. Mithani Managerial Economics: Theory & Application, 2012, Himalaya Publications.

11. H. L. Ahuja Macro Economics- Theory & Policy, 2013, S. Chand & New Delhi
12. Mote, Paul, Gupta Managerial Economics , 2012, Tata McGraw Hill
13. D.N. Dwivedi Managerial Economics, 2010, Vikas Publishers
14. H.C. Peterson & W.C. Lewis Managerial Economics, 2013, Prentice Hall India
15. Edward Shapiro Macro Economics Analysis ,2012, Galgotia Publications
16. A. Koutyiannis Modern Micro Economics, 2012, McMillan Publications
17. Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
18. Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
19. Arthur O'Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes)
20. Varian, Hal R.: Intermediate Microeconomics (Sixth edition)

Case study reference: Geethika, Ghosh&Choudhury, Managerial Economics 2/e, McGraw Hill. 2011

Note: Latest edition of text books may be used

SEMESTER II

Name of the Program: B.Com (Apprenticeship/Internship Embedded)

Course Code: G3100E2.1 (Open Elective Course)

Name of the Course: Accounting for Everyone

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classroom lectures, Case studies, Group discussions, Seminar & fieldwork, etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

- a) Analyze various terms used in accounting;
- b) Make accounting entries and prepare cash book and other accounts necessary while running a business;
- c) Prepare accounting equations of various business transactions;
- d) Analyze information from the company's annual report;
- e) Comprehend the management reports of the company.

Syllabus:	Hours
Module No. 1: Introduction to Accounting	08
Meaning, Importance and Need, Its Objectives and relevance to Business establishments and other organizations and individuals.	
Module No. 2: Basic Terms and Accounting Principles	08
Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, and Deficit. Debit, Credit, Accounting Year, Financial Year. Accounting standards- Meaning. Accounting Concepts and Conventions.	
Module No. 3: Transactions and Recording of Transactions	08
Features of recordable transactions and events. Recording of transactions: Personal account, Real Account, and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)	
Module No. 4 Preparation of Financial Statements	08
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)	
Module No. 5: Company Accounts	08

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet, and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

Skill Development Activities:

1. Download annual reports of business Organisations from the websites go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equations by collecting necessary data from medium-sized firms.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large-scale organization and analyze them.
5. Any other activities, which are relevant to the course.

Text Books:

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., &Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Bookkeeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., &Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

Note: The latest edition of textbooks may be used.

SEMESTER II

Name of the Program: (Apprenticeship/Internship Embedded)

Course Code: G310 OE3.1 (Open Elective Course)

Name of the Course: Financial Literacy

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classroom lectures, Case studies, Group discussions, Seminar & fieldwork, etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

C01: Describe the importance of financial literacy and list out the institutions providing financial services.

C02: Prepare a financial plan and budget and manage personal finances.

C03: Open, avail, and manage/operate services offered by banks.

C04: Open, avail, and manage/operate services offered by post offices.

C05: Plan for life insurance and property insurance & select an instrument for investment in shares.

Syllabus:

Hours

Module No. 1: Introduction

08

Meaning, importance, and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App-based services. Need to avail of financial services from banks, insurance companies, and postal services.

Module No. 2: Financial Planning and Budgeting

08

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance, and need for financial planning; Personal Budget, Family Budget, Business Budget, and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

Module No. 3: Banking Services

08

Types of banks; Banking products and services – Various services offered by banks;

Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC, etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, microfinance, agricultural, etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

Module No. 4: Financial Services from Post Office

08

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Module No 5: Protection and Investment-Related Financial Services

08

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

Skill Development Activities:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure for availing of these services.

2. Fill up the forms to open accounts and to avail of loans and attach photocopies of necessary documents.
3. Prepare personal and family budgets for one/six/ twelve months on imaginary figures.
4. Try to open a Demat account and trade for a small amount and submit the report on the procedure for opening of Demat account and the factors considered for trading.
5. Any other activities, which are relevant to the course.

Text Books:

1. Avadhani, V. A. Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R.. Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mittra, S., Rai, S. K., Sahu, A. P., &Starn, H. J. Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. Financial Literacy Education. London: Palgrave Macmillan.

Note: The latest edition of textbooks may be used.

Question paper pattern for DSC, DSE and Open Elective papers for the semester examination	
B.COM. Semester – Degree Examination	Pattern 40: 60
Time: 2 1/2 Hours	Max Marks: 60
SECTION – A	
Answer any FIVE out of SEVEN questions	(5x2=10)
SECTION – B	
Answer any FOUR out of SIX questions	(4x5=20)
SECTION – C	
Answer any TWO out of FOUR questions	(2x15=30)
